

State of California

# Employment Training Panel

*Arnold Schwarzenegger, Governor*

August 25, 2010

Scott Mahosky, CFO  
COHR Inc. dba Masterplan  
9582 Topanga Canyon Blvd  
Chatsworth, CA 91311

Dear Mr. Mahosky:

RE: FINAL MONITORING VISIT REPORT – COHR Inc. dba Masterplan – ET09-0277

Date of the Visit:	08/25/10 (via telephone)
Beginning/Ending Time:	1:00 p.m. – 2:00 p.m.
Date of Last Visit:	05/11/10 (via telephone)
Visit Location:	N/A via Telephone
Persons in attendance:	Scott Pryjmak, Human Resources Specialist, COHR Inc. Lan Vuong, ETP Project Analyst
Action Required:	No

CONTRACT INFORMATION:

Term of Agreement:	10/20/08 – 10/19/10	Agreement Amount:	\$374,625
Training Start Date	11/18/08	No. to Retain:	185
Date Training must be completed:	07/20/10	Range of Hours:	24 – 190
Type of Trainee:	Retrainee	Weighted Average:	135

- This report summarizes the results of the Final Monitoring Visit conducted via telephone conference between your project staff, Scott Pryjmak and Lan Vuong, ETP Analyst, on August 25, 2010.

- **FINAL REPORT SUMMARY**

- HISTORY OF AGREEMENT CHANGES

The Agreement was executed on October 29, 2008, and training began on November 18, 2008. Mr. Prymak reported that all training was completed on August 21, 2009, which allowed for the 90-day retention period to be completed within the term ending date of the Agreement – October 19, 2010.

ETP approved three requests on April 29, 2009, April 20, 2010 and July 27, 2010 to change the contract signatory, representative, address and phone number.

## **SUBAGREEMENTS:**

### Administration

In an email dated April 20, 2010, Mr. Prymak informed Ms. Vuong that as of April 20, 2010 COHR Inc. will assume and perform all administration responsibility of its ETP Agreement for the remainder of the Agreement term. Copy of email placed in project file.

### Training

On May 12, 2010, ETP approved First Source Inc., an out-of-state training vendor to provide Commercial Skills training to COHR Inc. staff. Memo and request placed in file.

## • FINAL PROJECT STATISTICS

Your Agreement contains a variable reimbursement training plan, which means that reimbursement will be based on the total actual number of training hours completed by each trainee between 24 and 190 training hours. There will be no reimbursement for any trainee who does not complete a minimum of 24 hours of training from the approved curriculum.

According to Mr. Prymak, of the 135 trainees specified on Chart 1, Exhibit A of the Agreement, only 6 trainees completed training and the 90-day retention period. The ETP Class/Lab Tracking Report shows that you have delivered 186.75 class/lab training hours for 6 trainees who meet the minimum hours. This resulted in a completion rate of 4 percent of the number of trainees and approximate earnings of \$2,801.25 which is 0.7 percent of the Agreement amount.

To date, your company has not submitted any ETP progress payments; therefore you will receive \$2,801.25, if the anticipated number to retain is verified during the final fiscal closeout.

Mr. Prymak was reminded that this Agreement term end date of October 19, 2010. By the terms of the Agreement the final contract closeout should have been completed within 30 days of the end term date of the Agreement. He informed the Analyst that he will submit the final contract closeout invoice and associated documents to ETP on or before the close of business on November 19, 2010.

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## • INTERVIEW WITH CONTRACTOR'S REPRESENTATIVE

Mr. Prymak provided the following reasons why COHR Inc. was unable to complete training for the 135 trainees specified in the Agreement: the company Director that lead ETP program left the company; and the company did not have a designated staff to oversee ETP training and ensure that all training hours are recorded correctly.

He reported that although the company did not earn 100 percent of the available funds, the training provided to the trainees in Computer Skills, Continuous Improvement, Business Skills and Commercial Skills was very beneficial and practical to their jobs. The trainees benefited from training in a variety of ways including increased equipment knowledge, able to provide difficult technical assistance to customers, and have a better

working relationship with co-workers. He also stated that he did not experience any problem with ETP record keeping.

**PROJECT STATUS PROVIDED BY THE CONTRACTOR:**

Trainees Started Training:	161	Completed Training:	6	The project statistics provided by your project staff match those listed on the ETP Contract Status Report.
Trainees Enrolled:	161	In Retention Period:	0	
Dropped Following Enrollment:	155	Completed Retention	6	
Completed Minimum Required Hours for reimbursement:	6			

**TRAINING RECORDS**

Your project staff emailed rosters covering the period January 5, 2009 through August 20, 2009 for Computer Skills, Continuous Improvement, Business Skills and Commercial Skills to the Analyst. The Analyst conducted a random sampling of records of three trainees who completed training and retention. Records reviewed validated the completion of the training hours required in this Agreement. Records show that these trainees completed between 24 and 46.75 total training hours and the completed hours matched those posted on the ETP Online Tracking System. Records reviewed confirmed that the Agreement curriculum was provided as specified and the ratio of trainer to trainee delineated in the Agreement training plan was adhered to.

Rosters and action required correction from the prior telephone visit dated May 11, 2010 have been corrected.

The above findings are based only on the training records reviewed during this visit and represent only a sample of the training records completed to date. Therefore, it is your responsibility to ensure that all training records comply with Panel requirements for auditing purposes. (Reference: Title 22 California Code of Regulations, Section 4442)

**AUDIT**

Your company will be notified in writing if this agreement is selected for an audit that will be conducted either at your site (field audit) or by telephone if selected for a desk review. These notifications will be sent in advance to allow ample preparation time and will include a list of documentation that will be examined by the auditor. A list of the documentation typically examined during an audit will be included along with the Audit Notification and Audit Confirmation letters.

To provide support of training, original training attendance documentation is required; photocopied records are not acceptable. Listed below are types of records typically requested during an ETP field audit:

- Training attendance records such as rosters, sign-in sheets, etc.
- Payroll records of individual trainees to verify wage and hours worked
- Personnel records regarding occupation and dates of employment
- Documentation of employer paid health benefits (if applicable)
- Cash receipts to verify receipt and accounting of ETP funds

**RECORD RETENTION**

Records must be retained within your control and be available for review at your place of business within the State of California. This responsibility will terminate no sooner than four (4) years from the date of the termination of the Agreement or three (3) years from the date of the last payment by ETP to the Contractor, or the date of resolution of appeals, audits, claims, exceptions, or litigation, whichever is later.

Please contact Lan Vuong within ten (10) working days at (818) 755-1306 or by email at [lvuong@etp.ca.gov](mailto:lvuong@etp.ca.gov) if you have any questions or comments.

Sincerely,

*Signature on file*

Wally Aguilar, Program Manager  
North Hollywood Regional Office

*Signature on file*

Lan Vuong, Project Analyst  
North Hollywood Regional Office

- cc: Scott Pryjmak, Human Resources Specialist, COHR Inc. (via email)
- David Guzman, Chief, Audits & Program Operations Division, ETP (via email)
- Kulbir Mayall, Manager, Fiscal and Certification, ETP (via email)
- Master File
- Project file

Date report mailed to Contractor 8/26/10